GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Andhra Pradesh Goods and Services Tax Act & Rules, 2017 –Officers of Andhra Pradesh State Directorate of Revenue Intelligence(APSDRI) – Conferring powers under the Act -Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 260 Dated: 10-09-2020
Read the following:

1) GOMS No.53, Finance(OP-1)Department, Dt.22-06-2020.
2) D.O letter no. Fin.01-STMT0MISC / 12/2020 – OP-1, Dt.24-7-2020.

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:10-09-2020.

NOTIFICATION

In exercise of the powers conferred under sub-section (1) of Section (4)read with section 3 of Andhra Pradesh Goods and Services Tax Act, 2017,(Act No.16 of 2017)(APGST Act 2017) and Section 4 of Integrated Goods and Services Tax Act,2017(Act No.13 of 2017), the Government of Andhra Pradesh hereby appoints the officers in the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI), specified in column (2) of the table below as state tax officers as specified in column 3 and invests them with the powers of gathering intelligence and collecting information under Sections 150 and 151 of Andhra Pradesh Goods and Services Tax Act, 2017) and rules made there under. The powers so invested to them shall be exercised throughout the territory of the state of Andhra Pradesh concurrently with the State Tax officers of the corresponding rank in the Commercial Taxes Department as specified in Column (3) of the table.

S.No. (1)	Officer in APSDRI (2)	Officers of APGST, whose powers are to be exercised (3)
1	Commissioner/ Special Commissioner	Commissioner
2	Joint Director	Additional / Joint Commissioner
3	Deputy Director	Deputy Commissioner
4	Assistant Director	Assistant Commissioner
5	Senior Intelligence Officer	Deputy Assistant Commissioner

6	Intelligence Officer	Goods and Services Tax Officer

In case, the officers of APSDRI on examination and analysis of the information and intelligence gathered by them make out a case of tax avoidance or tax evasion, they are empowered to exercise the powers under sections 67, 70 and 71 of APGST Act, 2017 with the prior permission of the Chief Commissioner of State Tax on case to case basis. The observations and findings of the APSDRI there on along with the relevant record if any shall be transmitted to the Chief Commissioner of State Tax for initiating further action of assessment and recovery of taxes.

This notification shall come into force on and from the date of publication in official gazette.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for Publication of the Notification.
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Commissioner/Spl. Commissioner, State Directorate of Revenue Intelligence,
A.P.
Copy to:
The Secretary, VAT Appellate Tribunal, Visakhapatnam.
The State Representative before the VAT Appellate Tribunal, Visakhapatnam.
The Principal Accountant General, AP, Hyderabad.
The P.S. to Principal Secretary to the Hon'ble Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).
The P.S.to the SPl.C.S (CT, Excise and Regn.,& Stamps).
The PS to Principal Secretary to Government, Finance Department.
Sc/Sf

//FORWARDED::BY ORDER//

SECTIONOFFICER